

Form **990****Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

**2008**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements


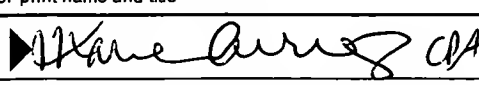
**A For the 2008 calendar year, or tax year beginning** , 2008, and ending , 20

<b>B</b> Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>NURTURE NATURE FOUNDATION</b> Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite <b>315 SEVENTH AVENUE</b> 22B City or town, state or country, and ZIP + 4 <b>NEW YORK, NY 10001</b>	<b>D</b> Employer identification number <b>13-3637915</b>
		<b>E</b> Telephone number <b>(646) 454-9057</b>
		<b>G</b> Gross receipts \$ <b>17,824,662.</b>
		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
<b>F</b> Name and address of principal officer <b>ROBERT J. KHEEL</b> <b>315 SEVENTH AVENUE #22B NEW YORK, NY 10001</b>		
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) ( 3 ) (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: <b>N/A</b>		
<b>K</b> Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <input type="checkbox"/>		
<b>L</b> Year of formation <b>1991</b> <b>M</b> State of legal domicile <b>DE</b>		

**Part I Summary**

Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities <u>SEE STATEMENT 1 - NURTURE NATURE FOUNDATION IS DEDICATED TO ADDRESSING THE FUNDAMENTAL CONFLICT BETWEEN ECONOMIC DEVELOPMENT AND CONSERVATION OF THE ENVIRONMENT.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>5</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>1</b>
	<b>5</b> Total number of employees (Part V, line 2a)	<b>5</b>	<b>28</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>NONE</b>
	<b>7a</b> Total gross unrelated business revenue from Part VIII, line 12, column (C)	<b>7a</b>	<b>NONE</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>NONE</b>	
Revenue	<b>8</b> Contribution and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	253,500.	1,190,000.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7b)	23,058.	318,260.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11a)	18,671,912.	-3,059,617.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-785,895.	-90,208.
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	18,162,575.	-1,641,565.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	856,462.	2,321,737.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	NONE	NONE
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	317,269.	366,333.
	<b>b</b> Total fundraising expenses, Part IX, column (D), line 25	NONE	8,907.
Expenses	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	414,550.	1,252,936.
	<b>18</b> Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,588,281.	3,949,913.
	<b>19</b> Revenue less expenses Subtract line 18 from line 12	16,574,294.	-5,591,478.
	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	42,953,771.	36,280,543.
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20	7,584,085.	3,275,513.
		35,369,686.	33,005,030.

**Part II Signature Block**

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.		
	Signature of officer  Type or print name and title <b>Robert J. Kheel</b>	Date <b>11/16/09</b>	
Paid Preparer's Use Only	Preparer's signature 	Date <b>NOV 13 2009</b>	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4 <b>EISNER LLP</b> <b>750 THIRD AVENUE NEW YORK, NY 10017-2703</b>	EIN <b>13-3637915</b>	Phone no <b>(646) 454-9057</b>

May the IRS discuss this return with the preparer shown above? (See instructions) ☒ Yes ☐ No

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2008)

**Part III** Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission

SEE STATEMENT 1

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☒ Yes☐ No

If "Yes" describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes☒ No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code ) (Expenses \$ 1,299,237. including grants of \$ 1,299,237. ) (Revenue \$ )

TO PROVIDE GRANTS TO ORGANIZATIONS THAT PROTECT AND CONSERVE THE  
ENVIRONMENT AND PROMOTE SUSTAINABLE DEVELOPMENT.

4b (Code ) (Expenses \$ 1,000,000. including grants of \$ 1,000,000. ) (Revenue \$ )

GRANT TO PACE LAW SCHOOL TO ESTABLISH A CENTER ON THE RESOLUTION  
OF ENVIRONMENTAL INTEREST DISPUTES. THE CENTER'S MISSION IS TO  
TRAIN LAW STUDENTS AND LAWYERS IN THE SKILLS THAT PRACTICING  
ATTORNEYS NEED TO ADDRESS CONFLICTS ARISING FROM CLIMATE CHANGE  
AND OTHER CRITICAL ENVIRONMENTAL AND LAND USE ISSUES THAT MAY NOT  
BE AMENDABLE TO RESOLUTION BY TRADITIONAL MEANS OF ADJUDICATION.

4c (Code ) (Expenses \$ 616,098. including grants of \$ 5,000. ) (Revenue \$ 311,266. )

HELP URBAN REVITALIZATION, PRESERVATION OF LAND RESOURCES AND  
ENVIRONMENTAL CONSERVATION IN EASTERN PENNSYLVANIA THROUGH  
ADAPTIVE REUSE OF FORMERLY ABANDONED, HISTORIC BUILDING IN THE  
CITY OF EASTON.

4d Other program services (Describe in Schedule O ) SEE STATEMENT 2

(Expenses \$ 177,937. including grants of \$ 17,500. ) (Revenue \$ 6,994. )

4e Total program service expenses ► \$ 3,093,272. (Must equal Part IX, Line 25, column (B) )

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Sections 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII SEE SCH O		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K If "No," go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	X	
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	X	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>28</b> During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
<b>a</b> Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV . . . . .		X
<b>b</b> Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV . . . . .		X
<b>c</b> Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV . . . . .		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	X	
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .	X	
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .		X
<b>35</b> Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .		X
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .		X

Form **990** (2008)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns. Enter -0- if not applicable. . . . .	<b>1a</b>	10
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. . . . .	<b>1b</b>	NONE
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	X
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. . . . .	<b>2a</b>	28
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? . . . . . <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	<b>2b</b>	X
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .	<b>3a</b>	X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>4a</b>	X
<b>b</b>	If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>	X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5b</b>	X
<b>c</b>	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .	<b>5c</b>	
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible? . . . . .	<b>6a</b>	X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75? . . . . .	<b>7a</b>	X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7c</b>	X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year. . . . .	<b>7d</b>	NONE
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7e</b>	X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b>	X
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</b>	
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .	<b>7h</b>	
<b>8</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .	<b>8</b>	
<b>9</b>	<b>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966? . . . . .	<b>9a</b>	
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter		
<b>a</b>	Gross income from members or shareholders . . . . .	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b>	

Form 990 (2008)

**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

		Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, process, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body	1a	5
b	Enter the number of voting members that are independent	1b	1
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a material diversion of the organization's assets? <u>SCH L</u>	5	X
6	Does the organization have members or stockholders?	6	X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8	Did the organizations contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body? <u>N/A</u>	8b	
9a	Does the organization have local chapters, branches, or affiliates?	9a	X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11	X

**Section B. Policies**

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X
13	Does the organization have a written whistleblower policy?	13	X
14	Does the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a	The organization's CEO, Executive Director, or top management official? <u>SEE SCH O</u> <u>N/A</u>	15a	
b	Other officers or key employees of the organization? <u>SEE SCH O</u> <u>N/A</u> Describe the process in Schedule O. (see instructions)	15b	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

**Section C. Disclosure**

17	List the states with which a copy of this Form 990 is required to be filed <u>NY</u>
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization <u>JANE STANLEY 315 SEVENTH AVENUE #22B NEW YORK, NY 10001</u> <u>646-454-9057</u>



[illegible]

	Yes	No
3		X
4		X
5		X

(A) Name and business address	(B) Description of services	(C) Compensation

17588Y L161 11/13/2009 13:49:16 V08-8.1



**Part VIII Statement of Revenue**

13-3637915

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>				
	<b>b</b>	Membership dues . . . . .	<b>1b</b>				
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>				
	<b>d</b>	Related organizations . . . . .	<b>1d</b>				
	<b>e</b>	Government grants (contributions) . . . . .	<b>1e</b>				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	1,190,000.			
	<b>g</b>	Noncash contributions included in lines 1a-1f \$ . . . . .		1,190,000.			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . .		1,190,000.			
<b>Program Service Revenue</b>				<b>Business Code</b>			
	<b>2a</b>	REVENUE FROM HOTEL OPERATIONS IN EASTON,		280,894.	280,894.		
	<b>b</b>	REIMBURSEMENT OF PRIOR YEAR HOTEL EXPENSES		30,372.	30,372.		
	<b>c</b>	PROGRAM SERVICE INCOME		6,994.	6,994.		
	<b>d</b>						
	<b>e</b>						
	<b>f</b>	All other program service revenue . . . . .					
	<b>g</b>	<b>Total.</b> Add lines 2a-2f . . . . .		318,260.			
<b>Other Revenue</b>	<b>3</b>	Investment income (including dividends, interest, and other similar amounts) . . . . .	STMT 3 . . . . .	402,386.			402,386.
	<b>4</b>	Income from investment of tax-exempt bond proceeds . . . . .		NONE			
	<b>5</b>	Royalties . . . . .		NONE			
			(i) Real (ii) Personal				
	<b>6a</b>	Gross Rents . . . . .	469,475.				
	<b>b</b>	Less rental expenses . . . . .	705,505.				
	<b>c</b>	Rental income or (loss) . . . . .	-236,030.				
	<b>d</b>	Net rental income or (loss) . . . . .		-236,030.			-236,030.
			(i) Securities (ii) Other				
	<b>7a</b>	Gross amount from sales of assets other than inventory . . . . .	13,626,478.	1,672,241.			
	<b>b</b>	Less cost or other basis and sales expenses . . . . .	17,462,447.	1,298,275.			
	<b>c</b>	Gain or (loss) . . . . .	-3,835,969.	373,966.			
	<b>d</b>	Net gain or (loss) . . . . .		-3,462,003.			-3,462,003.
	<b>8a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	<b>a</b>				
	<b>b</b>	Less direct expenses . . . . .	<b>b</b>				
	<b>c</b>	Net income or (loss) from fundraising events . . . . .		NONE			
	<b>9a</b>	Gross income from gaming activities See Part IV, line 19 . . . . .	<b>a</b>				
	<b>b</b>	Less direct expenses . . . . .	<b>b</b>				
	<b>c</b>	Net income or (loss) from gaming activities . . . . .		NONE			
	<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>a</b>				
<b>b</b>	Less cost of goods sold . . . . .	<b>b</b>					
<b>c</b>	Net income or (loss) from sales of inventory . . . . .		NONE				
<b>Miscellaneous Revenue</b>			<b>Business Code</b>				
<b>11a</b>	INCOME FROM POSTER/PRINT SALES		19,309.			19,309.	
<b>b</b>	INTEREST INCOME ON EXCESS BENEFIT TRANSFERS		126,513.			126,513.	
<b>c</b>							
<b>d</b>	All other revenue . . . . .						
<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . .		145,822.				
<b>12</b>	<b>Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . .		-1,641,565.	318,260.		-3,149,825.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 . . .	2,321,737.	2,321,737.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 . . . . .	NONE			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 . . . . .	NONE			
4 Benefits paid to or for members . . . . .	NONE			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	NONE			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	NONE			
7 Other salaries and wages . . . . .	277,640.	199,573.	78,067.	
8 Pension plan contributions (include section 401 (k) and section 403(b) employer contributions) . .	NONE			
9 Other employee benefits . . . . .	48,947.	24,474.	24,473.	
10 Payroll taxes . . . . .	39,746.	29,849.	9,897.	
11 Fees for services (non-employees)				
a Management . . . . .	30,025.	30,025.		
b Legal . . . . .	NONE			
c Accounting . . . . .	NONE			
d Lobbying . . . . .	NONE			
e Professional fundraising services See Part IV, line 17	8,907.			8,907.
f Investment management fees . . . . .	91,132.		91,132.	
g Other . . . . .	151,286.	8,290.	104,062.	38,934.
12 Advertising and promotion . . . . .	50,739.		50,739.	
13 Office expenses . . . . .	52,903.		52,903.	
14 Information technology . . . . .	NONE			
15 Royalties . . . . .	NONE			
16 Occupancy . . . . .	NONE			
17 Travel . . . . .	5,508.	1,084.	4,424.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings . . . .	NONE			
20 Interest . . . . .	279,999.		279,999.	
21 Payments to affiliates . . . . .	NONE			
22 Depreciation, depletion, and amortization . . .	216,956.	216,956.		
23 Insurance . . . . .	NONE			
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a BAD DEBT EXPENSE -----	111,077.		111,077.	
b STORAGE EXPENSES -----	44,907.	44,907.		
c REPAIRS AND MAINTENANCE -----	71,492.	69,465.	2,027.	
d UTILITIES & SUPPLIES -----	110,615.	110,615.		
e MISCELLANEOUS -----	36,297.	36,297.		
f All other expenses -----				
25 Total functional expenses. Add lines 1 through 24f	3,949,913.	3,093,272.	808,800.	47,841.
26 Joint Costs. Check here <input type="checkbox"/> If following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation . . . . .				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing . . . . .	390,606.	1	1,025,539.
	2 Savings and temporary cash investments . . . . .	534,155.	2	433,715.
	3 Pledges and grants receivable, net . . . . .		3	
	4 Accounts receivable, net . . . . .	NONE	4	23,303.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L . . . . .	NONE	5	2,052,661. **
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L . . . . .		6	
	7 Notes and loans receivable, net . . . . .	10,263,463.	7	348,613.
	8 Inventories for sales or use . . . . .	341,300.	8	NONE
	9 Prepaid expenses and deferred charges . . . . .	NONE	9	180,623.
	10a Land, buildings, and equipment cost basis . . . . .	10a 24,946,639.		
	b Less accumulated depreciation. Complete Part VI of Schedule D. . . . .	10b 200,758.		
		11,614,164.	10c	24,745,881.
	11 Investments - publicly traded securities . . . . .	20,602,094.	11	5,302,320.
	12 Investments - other securities. See Part IV, line 11 . . . . .	-890,969.	12	100,000.
	13 Investments - program-related. See Part IV, line 11 . . . . .		13	
	14 Intangible assets . . . . .		14	
15 Other assets. See Part IV, line 11 . . . . .	98,958.	15	2,067,888.	
16 Total assets. Add lines 1 through 15 (must equal line 34) . . . . .	42,953,771.	16	36,280,543.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses . . . . .	351.	17	56,660.
	18 Grants payable . . . . .		18	
	19 Deferred revenue . . . . .		19	
	20 Tax-exempt bond liabilities . . . . .		20	
	21 Escrow account liability. Complete Part IV of Schedule D . . . . .		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .		22	
	23 Secured mortgages and notes payable to unrelated third parties . . . . .	7,552,871.	23	1,697,387.
	24 Unsecured notes and loans payable . . . . .		24	1,500,000.
	25 Other liabilities. Complete Part X of Schedule D . . . . .	30,863.	25	21,466.
	26 Total liabilities. Add lines 17 through 25 . . . . .	7,584,085.	26	3,275,513.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets . . . . .		27	
	28 Temporarily restricted net assets . . . . .		28	
	29 Permanently restricted net assets . . . . .		29	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds . . . . .	35,369,686.	30	33,005,030.
	31 Paid-in or capital surplus, or land, building, or equipment fund . . . . .		31	
	32 Retained earnings, endowment, accumulated income, or other funds . . . . .		32	
	33 Total net assets or fund balances . . . . .	35,369,686.	33	33,005,030.
	34 Total liabilities and net assets/fund balances . . . . .	42,953,771.	34	36,280,543.

**Part XI Financial Statements and Reporting**

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .	2a	X
b	Were the organization's financial statements audited by an independent accountant? . . . . .	2b	X
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .	2c	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .	3a	X
b	If "Yes," did the organization undergo the required audit or audits? . . . . .	3b	

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

**2008**

Open to Public  
Inspection

Name of the organization

Employer identification number

NURTURE NATURE FOUNDATION

13-3637915

**Part I Reason for Public Charity Status** (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
- a ☐ Type I      b ☐ Type II      c ☐ Type III - Functionally Integrated      d ☐ Type III - Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
- (ii) A family member of a person described in (i) above? ☐
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

h Provide the following information about the organizations the organization supports

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the US?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
(Complete only if you checked the box on line 5, 7, or 8 of Part I)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") . . . . .						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .		SEE PART IV				
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4</b> <b>Total.</b> Add lines 1-3 . . . . .						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . .						
<b>6</b> <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4 . . . . .						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .		SEE PART IV				
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .						
<b>11</b> <b>Total support.</b> Add lines 7 through 10 . . . . .						
<b>12</b> Gross receipts from related activities, etc. (See instructions) . . . . .					12	
<b>13</b> First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here . . . . .						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) . . . . .	14	%
<b>15</b> Public support percentage from 2007 Schedule A, Part IV-A, line 26f . . . . .	15	%
<b>16a</b> <b>33 1/3% support test - 2008.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b</b> <b>33 1/3% support test - 2007.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>17a</b> <b>10%-facts-and-circumstances test - 2008.</b> If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "fact-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>b</b> <b>10%-facts-and-circumstances test - 2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . .		<input type="checkbox"/>
<b>18</b> <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . .		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
 (Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants") . . . . .						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1-5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 . . . . .						
<b>c</b> Add lines 7a and 7b. . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6. . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12) . . . . .						
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g . . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h . . . . .	<b>18</b>	%

**19a 33 1/3% support tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ☐

**b 33 1/3% support tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ☐

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . . ☐

**Part IV** **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10, Part II, line 17a or 17b, or Part III, line 12. Provide any other additional information (see instructions)

PUBLIC SUPPORT TEST

SCHEDULE A, SECTION A - PUBLIC SUPPORT, LINE 5

THE BOARD OF DIRECTORS OF NURTURE NATURE FOUNDATION TERMINATED THE  
RETENTION OF ITS PRIOR ACCOUNTING FIRM AND RETAINED A NEW ACCOUNTING FIRM  
AND TAX PREPARER LATE 2009. THE FOUNDATION WAS UNABLE TO PROVIDE ITS NEW  
ACCOUNTANTS WITH THE INFORMATION NECESSARY TO PROPERLY COMPLETE PARTS II  
AND III OF SCHEDULE A. NOTWITHSTANDING THE FOREGOING, THE FOUNDATION  
INTENDS TO SEEK RECLASSIFICATION AS A PRIVATE OPERATING FOUNDATION  
COMMENCING WITH ITS TAXABLE YEAR ENDING DECEMBER 31, 2009.

SCHEDULE D  
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2008

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service  
Name of the organization

▶ Attach to Form 990. To be completed by organizations that  
answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Employer identification number

NURTURE NATURE FOUNDATION

13-3637915

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if  
the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year . . . . .		
2 Aggregate contributions to (during year) . . . . .		
3 Aggregate grants from (during year) . . . . .		
4 Aggregate value at end of year . . . . .		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e g , recreation or pleasure)	<input type="checkbox"/> Preservation of an historically importantly land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a Total number of conservation easements . . . . .	2a
b Total acreage restricted by conservation easements . . . . .	2b
c Number of conservation easements on a certified historic structure included in (a) . . . . .	2c
d Number of conservation easements included in (c) acquired after 8/17/06 . . . . .	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? . . . . . ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? . . . . . ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 . . . . . ▶ \$ \_\_\_\_\_

b Assets included in Form 990, Part X . . . . . ▶ \$ \_\_\_\_\_



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition d ☐ Loan or exchange programs  
 b ☐ Scholarly research e ☐ Other \_\_\_\_\_  
 c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . . . ☐ Yes ☐ No

**Part IV Trust, Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

	Amount
c Beginning balance . . . . .	1c
d Additions during the year . . . . .	1d
e Distributions during the year . . . . .	1e
f Ending balance . . . . .	1f

2a Did the organization include an amount on Form 990, Part X, line 21? . . . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

**Part V Endowment Funds.** Complete if organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current Year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance . . . . .					
b Contributions . . . . .					
c Investment earnings or losses . . . . .					
d Grants or scholarships . . . . .					
e Other expenditures for facilities and programs . . . . .					
f Administrative expenses . . . . .					
g End of year balance . . . . .					

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %  
 b Permanent endowment ▶ \_\_\_\_\_ %  
 c Term endowment ▶ \_\_\_\_\_ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- (i) unrelated organizations . . . . .  
 (ii) related organizations . . . . .

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

4 Describe in Part XIV the intended uses of the organization's endowment funds

**Part VI Investments - Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land . . . . .				
b Buildings . . . . .				
c Leasehold improvements . . . . .				
d Equipment . . . . .		14,570.		14,570.
e Other . . . . .	7,004,680.	17,927,389.	200,758.	24,731,311.
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c) ) . . . . .				24,745,881. **

\*\* SEE ATTACHMENT BEHIND PAGE 5

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products . . . . .		
Closely-held equity interests . . . . .		
Other _____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 12 ) ►		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 13 )		

**Part IX** **Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
RENT RECEIVABLE AND PREPAYMENT	NONE
DIVIDENDS RECEIVABLE	54,003.
OTHER RECEIVABLE	150,000.
SECURITY RECEIVABLE - HSBC	29,321.
EASTON ENVIRONMENTAL PROGRAM	28,927.
CON-ED SECURITY DEPOSIT	77.
ARTWORK HELD FOR INVESTMENT (SEE PART XIV)	1,805,560.
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 15)	2,067,888.

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount
Federal income taxes	
SECURITY PAYABLE	21,466.
TAXES PAYABLE	NONE
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 25 ) ▶	21,466.

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	-1,641,565.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	3,949,913.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-5,591,478.
4	Net unrealized gains (losses) on investments	4	-1,262,725.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments (SEE PART XIV)	7	4,508,749.
8	Other (Describe in Part XIV)	8	-19,202.
9	Total adjustments (net). Add lines 4-8	9	3,226,822.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-2,364,656.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

SEE PAGE 5

**Part XIV** Supplemental Information (continued)

OTHER CHANGE IN NET ASSETS

SCHEDULE D, PART XI, LINE 8

OTHER CHANGE IN NET ASSETS DUE TO CONTRIBUTION OF PARTNERSHIP INTEREST BY

PETER KHOELER WITH A NEGATIVE CAPITAL OF \$19,202.

PRIOR PERIOD ADJUSTMENTS

SCHEDULE D, PART XI, LINE 7

PRIOR PERIOD ADJUSTMENTS MADE FOR VALUE OF ARTWORK CONTRIBUTED IN PRIOR

YEARS NOT REFLECTED ON PRIOR YEAR RETURNS, TO ADJUST FOR AMOUNTS PAID IN

PRIOR YEARS BY THE FOUNDATION DISCOVERED TO BE EXCESS BENEFIT

TRANSACTIONS AND OTHER MISCELLANEOUS ADJUSTMENTS.

UNSOLD ART

SCHEDULE D, PART IX - ARTWORK HELD FOR INVESTMENT

THERE IS A DISPUTE BETWEEN THEODORE KHEEL AND NURTURE NATURE FOUNDATION

AS TO THE OWNERSHIP OF CERTAIN WORKS OF ART HELD FOR INVESTMENT INCLUDED

IN THE TOTAL VALUE OF ARTWORK LISTED ON SCHEDULE D, PART IX.



**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22  
Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

**Part IV** Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

GRANT PROCEDURES

SCHEDULE I, PART I, LINE 2

FOUNDATION GRANT AGREEMENT REQUIRED TO BE SIGNED BY DONEE ORGANIZATIONS

REQUIRE THAT FUNDS MUST BE USED SPECIFICALLY FOR DESIGNATED PURPOSE BY

THE END OF THE GRANT PERIOD. ORGANIZATIONS MUST REPORT ON THE EXPENDITURE

OF THE FOUNDATION'S GRANT MONEY AND MUST SUBMIT A WRITTEN REQUEST IN

ADVANCE IF THEY WISH TO CHANGE THE PURPOSE OF THE GRANT OR IF THE FUNDS

ARE NOT EXPENDED BY A CERTAIN DATE.

**SCHEDULE L**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Transactions With Interested Persons**

▶ Attach to Form 990 or Form 990-EZ.  
▶ To be completed by organizations that answered  
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, lines 38b or 40b.

OMB No 1545-0047

**2008**

**Open To Public  
Inspection**

Name of the organization

NURTURE NATURE FOUNDATION

Employer identification number

13-3637915

**Part I Excess Benefit Transactions** (section 501(c)(3) and section 501(c)(4) organizations only)

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
	THEODORE W. KHEEL	SEE ATTACHED	X	
	LESLIE HOFFMAN	SEE ATTACHED	X	
	JANE STANLEY ** (SEE NOTE BELOW)	SEE ATTACHED	X	
	MARTHA KHEEL ** (SEE NOTE BELOW)	SEE ATTACHED	X	

- 2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ \$ 481,537.
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ \$ NONE

**Part II Loans to and/or From Interested Persons.**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total . . . . . ▶ \$										

**Part III Grants or Assistance Benefitting Interested Persons.**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

**Part IV Business Transactions Involving Interested Persons.**

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule L (Form 990 or 990-EZ) 2008

\*\* AT THE TIME THE EXCESS BENEFIT TRANSACTIONS TOOK PLACE, JANE STANLEY AND MARTHA KHEEL WERE DISQUALIFIED PERSONS UNDER IRC SEC. 4958(f)(1)(B) - FAMILY MEMBERS OF ORGANIZATION MANAGER, AND NOT DISQUALIFIED PERSONS UNDER IRC SEC.

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**SCHEDULE M**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Non-Cash Contributions**

► To be completed by organizations that answered  
"Yes" on Form 990, Part IV, lines 29 or 30.  
► Attach to Form 990.

OMB No 1545-0047

**2008**

**Open To Public  
Inspection**

Name of the organization

Employer identification number

NURTURE NATURE FOUNDATION

13-3637915

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art-Works of art . . . . .	X	10	1,190,000.	CONSIGNMENT AGRMT
2 Art-Historical treasures . . . . .				
3 Art-Fractional interests . . . . .				
4 Books and publications . . . . .				
5 Clothing and household goods . . . . .				
6 Cars and other vehicles . . . . .				
7 Boats and planes . . . . .				
8 Intellectual property . . . . .				
9 Securities-Publicly traded . . . . .				
10 Securities-Closely held stock . . . . .				
11 Securities-Partnership, LLC, or trust interests . . . . .				
12 Securities-Miscellaneous . . . . .				
13 Qualified conservation contribution (historic structures) . . . . .				
14 Qualified conservation contribution (other) . . . . .				
15 Real estate-Residential . . . . .				
16 Real estate-Commercial . . . . .				
17 Real estate-Other . . . . .				
18 Collectibles . . . . .				
19 Food inventory . . . . .				
20 Drugs and medical supplies . . . . .				
21 Taxidermy . . . . .				
22 Historical artifacts . . . . .				
23 Scientific specimens . . . . .				
24 Archeological artifacts . . . . .				
25 Other ►( )				
26 Other ►( )				
27 Other ►( )				
28 Other ►( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . . . 29 NONE

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, line 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? . . . . .		X
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? . . . . .		X
32 a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? . . . . .	X	
b If "Yes," describe in Part II		
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II		

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2008

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**Part II**

**Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

CONSIGNMENT AGREEMENTSSCHEDULE M, PART I, LINE 32ARTWORK IS CONSIGNED AND LOANED TO THE FOLLOWING:JACOBSON HOWARD GALLERY AND ALLENTOWN ART MUSEUM. GALLERY IS AUTHORIZEDTO SELL THE PIECES CONSIGNED TO THEM ON FOUNDATION'S BEHALF. THE WORKS OFART ON LOAN ARE AVAILABLE FOR EXHIBITION PURPOSES TO THE GALLERY AND TOTHE MUSEUM. SEE SCHEDULE ATTACHED FOR PIECES LOANED/CONSIGNEED.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Supplemental Information to Form 990**

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047

**2008**

**Open to Public  
Inspection**

NURTURE NATURE FOUNDATION

Employer identification number

13-3637915

CONFLICT OF INTEREST POLICY

FORM 990, PART VI SECTION B - POLICIES, QUESTION 12C

A DIRECTOR HAVING A POTENTIAL CONFLICT OF INTEREST WITH RESPECT TO ANY

ITEM BEING ACTED UPON AT A MEETING OF THE BOARD IS REQUIRED TO DISCLOSE

HIS OR HER POTENTIAL CONFLICT. THE OTHER MEMBERS OF THE BOARD THEN FOLLOW

THE PROCEDURES SET FORTH IN ITS CONFLICT OF INTEREST POLICY, WHICH

INCLUDE DETERMINING WHETHER THE DIRECTOR DOES IN FACT HAVE A CONFLICT AND

SHOULD ACCORDINGLY BE EXCLUDED FROM DISCUSSION AND VOTING.

Name of the organization

NURTURE NATURE FOUNDATION

Employer identification number

13-3637915

COMPENSATION OF DIRECTORS AND KEY EMPLOYEESFORM 990, PART VI, SECTIONS B - POLICIES, QUESTION 15BNO COMPENSATION IN 2008 OF BOARD MEMBERS OR KEY EMPLOYEES THEREFORE NOPROCESS FOR DETERMINING ANY AMOUNTS AS DESCRIBED IN QUESTION 15.

Name of the organization

Employer identification number

NURTURE NATURE FOUNDATION

13-3637915

REVIEW OF FORM 990FORM 990, PART VI, SECTION A - GOVERNING BODY & MGMT, LINE 10COPY OF FORM 990 RECEIVED BY PRESIDENT OF NURTURE NATURE FOUNDATION BYACCOUNTANTS. PRESIDENT DISTRIBUTED COPIES TO ALL BOARD MEMBERS FORREVIEW.

Name of the organization

NURTURE NATURE FOUNDATION

Employer identification number

13-3637915

LOAN TO OFFICERSFORM 990, PART IV LINE 26 AND PART X LINE 5 - LOAN TO OFFICERFOR 2008 THERE WAS THE DISCOVERY OF EXCESS BENEFIT TRANSACTIONS WITHDISQUALIFIED PERSONS. THESE TRANSACTIONS, AS WELL AS THE AMOUNTS ANDPENALTIES ASSESSED ARE LISTED ON SCHEDULE L, PART I. THE LOAN ON FORM 990PART X, LINE 5 REFLECTS THE AMOUNT OWED BACK TO THE FOUNDATION AS ACORRECTION FOR THE EXCESS BENEFIT TRANSACTIONS AS WELL AS INTERESTACCRUED ON THOSE AMOUNTS THROUGH DECEMBER 31, 2008. THESE WERE NOT ACTUALLOANS TO THE DISQUALIFIED PERSONS, AND THEREFORE QUESTION 26 OF FORM 990PART IV IS ANSWERED "NO".

Name of the organization

NURTURE NATURE FOUNDATION

Employer identification number

13-3637915

AUDIT NOT FINALIZEDFORM 990, PART IV LINE 12 AND PART XI LINES 2A, 2B AND 2CTHE FOUNDATION'S BOOKS AND RECORDS ARE CURRENTLY BEING AUDITED BY ANINDEPENDENT ACCOUNTANT. THE AUDIT IS NOT FINAL AT THIS TIME.

Name of the organization

NURTURE NATURE FOUNDATION

Employer identification number

13-3637915

## SCH L DISCLOSURE

## FORM 990, SCHEDULE L, PART I

## CORRECTION OF EXCESS BENEFIT TRANSACTIONS:

THEODORE KHEEL HAS CORRECTED IN FULL ON BEHALF OF HIMSELF AND LESLIE

HOFFMAN BY MAKING PAYMENTS IN CASH TO NURTURE NATURE FOUNDATION. NURTURE

NATURE FOUNDATION HAS ACCEPTED CORRECTION FROM MR. KHEEL ON MS. HOFFMAN'S

BEHALF, WITHOUT TAKING ANY POSITION IN THAT REGARD, IN ORDER TO ENSURE

FULL CORRECTION OF THE EXCESS BENEFIT TRANSACTIONS ATTRIBUTED TO MS.

HOFFMAN.

Name of the organization

NURTURE NATURE FOUNDATION

Employer identification number

13-3637915

AVAILABILITY OF GOVERNING DOCUMENTS, POLICIES AND FINANCIAL STMTS

FORM 990, PART VI, SECTION C - DISCLOSURE, LINE 19

THE FOUNDATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND

FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.



Name of the organization

Employer identification number

NURTURE NATURE FOUNDATION

13-3637915

SIGNIFICANT PROGRAM SERVICES UNDERTAKEN DURING THE YEARFORM 990, PART III, LINE 2GRANT TO PACE LAW SCHOOL TO ESTABLISH A CENTER ON THE RESOLUTION OFENVIRONMENTAL INTEREST DISPUTES. THE CENTER'S MISSION IS TO TRAIN LAWSTUDENTS AND LAWYERS IN THE SKILLS THAT PRACTICING ATTORNEYS NEED TOADDRESS CONFLICTS ARISING FROM CLIMATE CHANGE AND OTHER CRITICALENVIRONMENTAL AND LAND USE ISSUES THAT MAY NOT BE AMENDABLE TO RESOLUTIONBY TRADITIONAL MEANS OF ADJUDICATION.





**Part V Transactions With Related Organizations****Note.** Complete line 1 if any entity is listed in Parts II, III, or IV.**1** During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity . . . . .	<b>1a</b>	
<b>b</b> Gift, grant, or capital contribution to other organization(s) . . . . .	<b>1b</b>	
<b>c</b> Gift, grant, or capital contribution from other organization(s) . . . . .	<b>1c</b>	
<b>d</b> Loans or loan guarantees to or for other organization(s) . . . . .	<b>1d</b>	
<b>e</b> Loans or loan guarantees by other organization(s) . . . . .	<b>1e</b>	
<b>f</b> Sale of assets to other organization(s) . . . . .	<b>1f</b>	
<b>g</b> Purchase of assets from other organization(s) . . . . .	<b>1g</b>	
<b>h</b> Exchange of assets . . . . .	<b>1h</b>	
<b>i</b> Lease of facilities, equipment, or other assets to other organization(s) . . . . .	<b>1i</b>	
<b>j</b> Lease of facilities, equipment, or other assets from other organization(s) . . . . .	<b>1j</b>	
<b>k</b> Performance of services or membership or fundraising solicitations for other organization(s) . . . . .	<b>1k</b>	
<b>l</b> Performance of services or membership or fundraising solicitations by other organization(s) . . . . .	<b>1l</b>	
<b>m</b> Sharing of facilities, equipment, mailing lists, or other assets . . . . .	<b>1m</b>	
<b>n</b> Sharing of paid employees . . . . .	<b>1n</b>	
<b>o</b> Reimbursement paid to other organization for expenses . . . . .	<b>1o</b>	
<b>p</b> Reimbursement paid by other organization for expenses . . . . .	<b>1p</b>	
<b>q</b> Other transfer of cash or property to other organization(s) . . . . .	<b>1q</b>	
<b>r</b> Other transfer of cash or property from other organization(s) . . . . .	<b>1r</b>	

		(A) Name of other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
<b>2</b>	If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds			
<b>(1)</b>				
<b>(2)</b>				
<b>(3)</b>				
<b>(4)</b>				
<b>(5)</b>				
<b>(6)</b>				

## Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See Instructions regarding exclusion for certain investment partnerships.

[illegible]

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION  
=====

THE MISSION OF NURTURE NATURE FOUNDATION IS TO HELP IN RESOLVING THE INTENSIFYING CONFLICT BETWEEN THE INDISPENSABLE GOALS OF ENVIRONMENTAL PROTECTION AND ECONOMIC DEVELOPMENT AND TO CONTRIBUTE TO THE ACHIEVEMENT OF SUSTAINABLE DEVELOPMENT. THE FOUNDATION STRIVES TO PROMOTE PUBLIC AWARENESS REGARDING THE ENVIRONMENT AND THE RECOGNITION THAT A) PEOPLE'S ACTIONS TOWARD NATURE AND EACHOTHER ARE THE SOURCE OF GROWING DAMAGE TO THE ENVIRONMENT AND B) RESOURCES ARE NEEDED TO MEET HUMAN NEEDS AND ENSURE SURVIVAL AND DEVELOPMENT.

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

=====

DESCRIPTION -----	GRANTS -----	EXPENSES -----	REVENUE -----
GRANTS TO OTHER CHARITABLE ORGANIZATIONS	17,500.	177,937.	6,994.
TOTALS	17,500.	177,937.	6,994.
	=====	=====	=====

FORM 990, PART VIII - INVESTMENT INCOME

DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
INTEREST/DIVIDENDS FROM BANK AND BROKERAGE A/CS	402,386.			402,386.
TOTALS	402,386.			402,386.



## RENT AND ROYALTY INCOME

**Taxpayer's Name**

NURTURE NATURE FOUNDATION

Identifying Number

13-3637915

**DESCRIPTION OF PROPERTY**

315 SEVENTH AVENUE

Yes

**No**

**Did you actively participate in the operation of the activity during the tax year?**

## REAL RENTAL INCOME

-469, 475.

## OTHER INCOME

**TOTAL GROSS INCOME**

469,475.

**OTHER EXPENSES:**

### OTHER EXPENSES

705,505.

**DEPRECIATION (SHOWN BELOW)**

**LESS: Beneficiary's Portion**

## AMORTIZATION

**LESS: Beneficiary's Portion**

## DEPLETION

**LESS: Beneficiary's Portion**

**TOTAL EXPENSES**

705,505.

**TOTAL RENT OR ROYALTY INCOME (LOSS)**

-236,030.

**Less Amount to**

### Rent or Royalty

## Depreciation

## Depletion

### Investment Interest Expense

### Other Expenses

**Net Income (Loss) to Others****Net Rent or Royalty Income (Loss)**

-236,030.

**Deductible Rental Loss (if Applicable)**

## SCHEDULE FOR DEPRECIATION CLAIMED

[illegible]

SUPPLEMENT TO RENT AND ROYALTY SCHEDULE  
=====

OTHER DEDUCTIONS

RENTAL EXPENSES

705,505.

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705,505.

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## RENT AND ROYALTY SUMMARY

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PROPERTY	TOTAL INCOME	DEPLETION/ DEPRECIATION	OTHER EXPENSES	ALLOWABLE NET INCOME
-----	-----	-----	-----	-----
315 SEVENTH AVENUE	469,475.		705,505.	-236,030.
	-----	-----	-----	-----
TOTALS	469,475.		705,505.	-236,030.
	=====	=====	=====	=====

Nurture Nature Foundation  
Fixed Asset Summary - At Historical Cost  
12/31/2008

Asset:	Cost Basis				Accumulated Depreciation				NET
	Beginning	Reclass	Additions	Deletions	Ending	Beginning	Additions	Deletions	
140 Northampton St									
Land	46,944	-	-	-	46,944				
Building	469,971	-	-	-	469,971	-	5,875	-	5,875
Building Improvements	9,791,972	-	3,517,555	-	13,309,527	-	166,369	-	166,369
Machinery & Equipment	7,531	-	82,670	-	90,202	-	9,020	-	9,020
Furniture & Fixtures	21,637	-	173,304	-	194,940	-	19,494	-	19,494
Total 140 Northampton St	10,338,056	-	3,773,529	-	14,111,584	-	200,758	-	200,758
516-18 Northampton St - Land, Bldg and Improvements					2,874,134				-
315 Seventh Avenue - Land Bldg and Improvements					7,004,680				-
214 Spring Garden - Land Bldg and Improvements					920,259				-
914 Spruce Street - Land, Bldg and Improvements					18,555				-
Pine Street Easton					2,857				-
Equipment					14,570				-
Other Land, Bldg & Equip - No Depreciation					10,835,055				-
Total Land, Building and Equipment & Accumulated Depreciation					24,946,639		200,758		24,745,881
Loan costs - entire loan paid off in 2007, amortize entire amount	16,198			16,198	-		16,198	16,198	-
Total Depreciation/Amortization Expense							216,956		

NURTURE NATURE FOUNDATION (NNF)  
ATTACHMENT TO SCHEDULE L OF FORM 990  
2008

PART I - EXCESS BENEFIT TRANSACTIONS

1

(a) NAME OF DISQUALIFIED PERSON	(b) DESCRIPTION OF TRANSACTION	AMOUNT	25% PENALTY
THEODORE W KHEEL	1 ADVANCES FROM NNF TO T KHEEL IN 2006, 2007 AND 2008 FOR PAYMENT OF PERSONAL EXPENSES	648,046 00	162,011 50
	2 AUTO EXPENSES - CAR LEASE PAYMENTS AND PAYMENTS TO DRIVERS PAID BY NNF AS EMPLOYEES OR CONSULTANTS FROM 2003 THROUGH 2008 USED PRIMARILY FOR THE BENEFIT OF T KHEEL	438,807 67	109,701 92
	3 PERSONAL PORTION OF EMPLOYMENT AND EXPENSE REIMBURSEMENTS TO AN INDIVIDUAL WHO WORKED AS A HOUSEKEEPER FROM 2005 THROUGH 2008	60,677 21	15,169 30
	4 PERSONAL PORTION OF SALARY AND EXPENSE REIMBURSEMENTS TO AN INDIVIDUAL WHO WAS EMPLOYED BY NNF AS A CHEF IN 2005	49,662 98	12,415 75
	5 GROCERY PURCHASES FOR THEODORE KHEEL PAID BY NNF DURING 2006 THROUGH 2008	19,589.96	4,897 49
	6 UNSUBSTANTIATED EXPENSES ON T KHEEL'S CORPORATE CREDIT CARD WITH AMERICAN EXPRESS FOR THE PERIOD 2003 THROUGH 2008	6,801 30	1,700 33
	7 PAYMENT BY NNF FOR CONSTRUCTION OF CUSTOM FURNITURE FOR T KHEEL	15,275 00	3,818 75
	8 TRANSFER OF NNF FUNDS TO FASHION PLACE ASSOCIATES LIMITED IN 2008 FOR PERSONAL EXPENSES	15,000 00	3,750 00
	9 PORTION OF ART STORAGE FEES PAID BY NNF ALLOCATED TO PERSONAL ARTWORK OF T KHEEL	12,364 10	3,091 03
	10 PAYMENTS MADE BY NNF FOR T KHEEL'S DAUGHTER	1,318 92	329 73
	11 EXPENSES PAID BY NNF TO NY AMENITIES FOR PERSONAL EXPENSES	1,797 54	449 39
	TOTAL TO T KHEEL	1,269,340 68	317,335 17
LESLIE HOFFMAN	1 EXPENSES PAID BY NNF FOR APARTMENT USED BY L HOFFMAN FROM 2006 THROUGH APRIL 2008	315,462 11	78,865 53
	2 AUTO EXPENSES - PAYMENTS BY NNF RELATED TO L HOFFMAN'S PERSONAL VEHICLE	25,026 40	6,256.60
	3 PERSONAL PORTION OF EMPLOYMENT AND EXPENSE REIMBURSEMENTS TO AN INDIVIDUAL WHO WORKED AS A HOUSEKEEPER FROM 2005 THROUGH 2008	37,457 76	9,364 44
	4 COMPENSATION IN EXCESS OF \$60,000 PAID TO L HOFFMAN FOR 2005, 2006 AND 2007	110,433 47	27,608 37
	5 GROCERY PURCHASES FOR L HOFFMAN PAID BY NNF DURING 2006 THROUGH 2008	19,589 96	4,897 49
	6 UNSUBSTANTIATED EXPENSES ON L HOFFMAN'S CORPORATE CREDIT CARD WITH AMERICAN EXPRESS FOR THE PERIOD 2003 THROUGH 2008	3,680 70	920 18
	7 EXPENSES PAID BY NNF FOR APARTMENT USED BY L HOFFMAN FROM MAY THROUGH DECEMBER 2008	72,891 48	18,222 87
	TOTAL TO L HOFFMAN	584,541 88	146,135.47
JANE STANLEY	1 PAYMENTS BY NNF TO AN INDIVIDUAL AFTER NNF CEASED TO USE THE SERVICES OF THE INDIVIDUAL IN 2003 AND 2004 WHILE THE INDIVIDUAL WAS HELPING THE J STANLEY HOUSEHOLD	71,504 00	17,876 00
MARTHA KHEEL	1 PURCHASES INADVERTENTLY MADE BY NNF ON BEHALF OF M KHEEL	761 02	190 26

TOTAL TAX ON EBTS

481,536 90

**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No 1545-1709

▶ **File a separate application for each return**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
  - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Do not complete **Part II** unless you have already been granted an automatic 3-month extension on a previously filed Form 8868

**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits

Type or print	Name of Exempt Organization <b>NURTURE NATURE FOUNDATION</b>	Employer identification number <b>13-3637915</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>C/O PHIL WEINER 20 S. BAYLES AVENUE</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>PORT WASHINGTON, NY 11050</b>	

Check type of return to be filed (file a separate application for each return)

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

**TAXPAYER**

- The books are in the care of ▶ **SAME AS MAILING ADDRESS -**

Telephone No. ▶ **516-883-7711**FAX No ▶ **516-883-7714**

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2009**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ▶ ☒ calendar year **2008** or
- ▶ ☐ tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c <b>Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ <b>N/A</b>

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev 4-2009)

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**.  
Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

**Part II Additional (Not Automatic) 3-Month Extension of Time.** You must file original and one copy.

Type or print  File by the extended due date for filing the return. See instructions.	Name of Exempt Organization <b>NURTURE NATURE FOUNDATION</b>	Employer identification number <b>1 3 3 6 3 7 9 1 5</b>
	Number, street, and room or suite no. If a P.O. box, see instructions <b>315 SEVENTH AVENUE, APT. 22B</b>	For IRS use only
	City, town, or post office, state, and ZIP code. For a foreign address, see instructions <b>NEW YORK NY 10001</b>	

Check type of return to be filed (File a separate application for each return):

- |  |   |                                      |                                    |
|--|---|--------------------------------------|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-PF                              | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 4720   | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 5227   |                                    |

**STOP! Do not complete Part II** if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in the care of ▶ \_\_\_\_\_

Telephone No ▶ \_\_\_\_\_ FAX No ▶ \_\_\_\_\_

- If the organization does not have an office or place of business in the United States, check this box ☐

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until Nov 15, 2009.
- 5 For calendar year 08, or other tax year beginning/\_\_\_\_\_, 20\_\_\_\_, and ending/\_\_\_\_\_, 20\_\_\_\_.
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension:  
Awaiting third party information necessary for filing a complete and accurate return

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0
c <b>Balance Due.</b> Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0

**Signature and Verification**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete and that I am authorized to prepare this form.

Signature ▶ \_\_\_\_\_

Title ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_